

## 9-1-1 SURCHARGE REMITTANCE PROCEDURES

### Authoritative Procedures

Effective October 1, 2020, and authorized under the Maryland Public Safety Article, pursuant to §1-310 and §1-311, each telecommunications service provider that provides “9-1-1 accessible service” must:

- Act as a monthly collection agent for Maryland’s 9-1-1 Surcharge fees (State Fee and County Additional Fee – Effective July 1, 2109 **\$0.50 State Fee** and **\$0.75 County Additional Fee** equaling \$1.25 total for each switched local exchange access service, CMRS or other 9-1-1 accessible service payable when the bill for the service is due);
  - If a service provider provisions to the same person or individual the voice channel capacity to make more than one simultaneous outbound call from a 9-1-1 accessible service, each separate outbound call voice channel capacity, regardless of the technology, shall constitute a separate 9-1-1 accessible service for the purposes of calculating the 9-1-1 fee;
  - CMRS provided to multiple devices that share a mobile telephone number shall be treated as a single 9-1-1 accessible service for the purposes of calculating the fee;
  - A broadband connection not used for telephone service may not constitute a separate voice channel capacity for the purposes of calculating the fee;
  - For a telephone service that provides to multiple locations, shared simultaneous outbound voice channel capacity configured to provide local dial in different states, the voice channel capacity to which the 9-1-1 fee applies is only the portion of the shared voice channel capacity in the state identified by the service supplier’s books and records, based on:
    - Each end user location;
    - The total number of end users; and
    - The number of end users at each end user location.
- Remit all money collected to the State of Maryland Comptroller of the Treasury on a monthly basis (due by the 23<sup>rd</sup> of each month); and
- May retain an amount equal to 0.50 percent of only the **State** portion of the 9-1-1 collected fees to cover the expenses of billing, collecting, and remitting the 9-1-1 fees (Not applicable to the County Additional Fee).

Pre-Paid Telecommunication Service: “Prepaid wireless telecommunications” services means a commercial mobile radio service that: 1) allows a consumer to dial or access 9-1-1; 2) must be paid in advance; and 3) is sold in predetermined units that decline with use in a known amount. The Prepaid Wireless E 9-1-1 Fee is collected by the seller from the consumer for each retail transaction in Maryland. A retail transaction occurs in Maryland if: 1) the sale or recharge takes place at the seller’s place of business located in Maryland; 2) the consumer’s shipping address is in Maryland; or 3) no item is shipped, but the consumer’s billing address or the location associated with the consumer’s mobile telephone is in Maryland. The Prepaid Wireless E 9-1-1 Fee is 60 cents per retail transaction. The Prepaid Wireless E 9-1-1 Fee is not subject to Maryland sales and use tax. Sellers of prepaid wireless telecommunications services are required to report and remit to the Comptroller all Prepaid Wireless E 9-1-1 Fees collected by the seller. A seller shall report and remit all Prepaid Wireless E 9-1-1 Fees collected by the seller to the Comptroller in the

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manner provided for remitting sales and use tax. Please see Maryland “Sales and Use Tax Return” Form 202, to report and remit this fee.

### Remittance Form Procedures

Each company providing 9-1-1 accessible service in Maryland shall remit 9-1-1 Surcharge funds by completing the form titled “*Emergency Telephone System Trust Fund Report*” as indicated below:

#### For each County and Baltimore City:

- **Number of Lines (9-1-1 Accessible Services)** remitting fees for that month
- The **Rate** (pre-populated – currently \$1.25 from each line as defined above)
- The **Total** amount collected for that county (both the State fee and County additional fee)
- **Collection Allowance** - The total allowance retained from the 0.50 percent Administrative Fee (applicable only on the State portion of the collected fee)
- **Remittance** - The total amount remitted, less the administrative fee
- **County Share** – The total amount of the collected County additional fee (currently \$.075)

#### For each Collection Total

- **Total** of each column
- **State Fee** - total State fee collected minus the collection allowance
- **County Fee** - total county fee collected – should match total of “county shares” column)
- **Month Ending** – identify the month of the collected fees (one month per form)
- **Total Remittance** – month’s total remittance (should match total of “**Remittance**” column)
- **Remittance Last Month** – last month’s remittance
- **Percent Difference** – percentage of remittance difference from this month and last month’s remittances (can reflect a plus or minus change)
- **Comments Area** – explain any **Percent Difference** exceeding 10% or enter other applicable comments

All remittance forms should be signed (certifying accuracy) with the check made out to “MD - Comptroller of the Treasury” (please indicate “9-1-1 Trust Fund” on the memo/note line) and sent to the following address:

State of Maryland-Comptroller of the Treasury  
Revenue Administration Division  
Revenue Administration Center  
P.O. Box 207  
Annapolis, MD 21404-0207

Should you have any questions, please contact Karen Hall, Accountant for the Emergency Number Systems Board, at 410-339-6370.